IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE APPLICATION OF : Donaldson et al

FOR : NOISE CANCELLATION SYSTEM AND

HEADPHONE THEREFORE

SERIAL NO. : 10/520,036

FILED : December 28, 2004

LAST OFFICE ACTION : May 16, 2007

EXAMINER : Xu Mei

GROUP ART UNIT : 2615

ATTORNEY DOCKET NO. : 21964.27900

Akron, Ohio 44311-4407 August 20, 2007 Customer #26781

I hereby certify that this <u>AMENDMENT B</u> is being filed electronically with the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the following date:

august 20, 2007

D.M. Kempthorn

AMENDMENT B

Mail Stop RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Page 2 of 8

In response to the Office Action of May 16, 2007, please amend the subject application as follows:

Amendments to the Claims begin on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.